*Previous references.*

1904-5

(S/C Inward

File No. 10/03-i

Serial Nos. 1 to 8

*Later references.*

17 330 of 06

? 1

P 42

# GENERAL AND REVENUE SECRETARIAT.

---

*Serial Nos.*

**Part B. for** diary

---

SUBJECT.

Arrangements for the disbursement
of pay & preparation & audit of
accounts of the Military Departme

The Imperial Secretariat. Secret Section.

~~Office of the Dewan of Mysore.~~

File No. (if any)

*Directions.*

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

* Paper under official No. 1

* Copy not up

Office Note.

Branch Revenue.

Subject Letter No. 842-185 dated 11th August 1903 from the Comptr. Imperial Secretariat regarding the System of accounts proposed for the Military Depts in the Fort Order No. H. 1150-1192 & 7th Febry 1903.

The Comptroller prepared a set of rules for Military Accounts and forwarded the same to the Chief Commandant Imperial State Troops and to the Military Assistant to the Fort for their opinion. The Chief Commandant approved of the entire rules, but the Military Assistant while approving of the Rules in general wanted the powers and duties assigned to the Chief Commandant and his Personal Assistant to be vested in an independent Officer under the Comptroller's Control so that a thoroughly independent check could be ma

on all accounts. He wanted ~~that~~ the officer to be styled as ? The Examiner of Military Accts and made responsible for the Head Quarters as well as Inoffic-ial audit of the Chief Commandt's office, and for Kunigal, Amrit Mahal and Court House accounts of the Military Assistant both the officers receiving funds from and rendering accounts to the Examiner direct - For this purpose the Military Assistant suggested that one of the trained Probationers in the Comptroller's office to be nominated and pro-vided with the necessary establish-ment.

The Comptroller replied to the above that the Chief Commdt was only a paymaster which duty was per-formed by the Personal Assistant, the Comptroller's office doing the real independent audit of the bills, accounts &c. He stated that the appointment of an inde-pendent Military Pay Master to perform all the duties prescribed in the draft rules would be ~~not~~ very desirable, as various irregularities

have been noticed in the accounts of the Imperial Regiments now under examination - ~~the States~~ and that the appointment of such an officer would cost Rs 266 2/3 a month (as the pay should at least be Rs 200 - 20 - 300) or Rs 3,200/ per annum & also one of the pay of half-a-dozen clerks & Accountants who may be transferred from the offices of the Military Asst and the Ch. Commr The Comptroller has asked the Military Asst to state whether a suitable reduction in the clerical establishments now maintained ~~for the~~ at each Regiment Hd Quarters can be effected -

No reply seems to have been received.

The Comptroller in forwarding the above Correspce states that owing to the difference of opinion above mentioned, the rules regarding the Military Accounts cannot be ~~introduced~~ carried out as ordered by Govt

Nov 19/8. Sd/ D Mackenzie

N 19/8/03.

# Office Note.

ffice of the Dewan of Mysore.

ile No. (if any)

*Directions.*

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

**Branch**

If the suggestion of the Comptroller is accepted, default proposals from him ~~the~~ in

**Subject**

Consultation with the Ch. Commr & the Chief Asst should be called for. Orders solicited. Hm

20/8/03

H 20/8/03

*To the Dewan.*

12335/20.8.03

6599

Mr. Somerset's suggestions in the Comptroller are well thought out—& is desirable to carry them out. If the desirability of a separate Pay Master—is approved by Govt—the question of ways & means, & any further reduction may then be thought out. The rules also have to be passed. HH

23.VIII.03

Rec'd. 29/8/03 H

To Fin.

Cl

Write to Chief Asst. on the matter

H

Note & Send C. Clerk

H 29/8/03

Title Page

Serial no 3
Flag W

The Military Assistant was accordingly asked and in reply he submits copies of correspce between himself and the Comptr, Nipine Foot, on the subject and states that he is in favor of the appointment of an independent Audit Officer directly under the Control of the Comptroller whose duty it will be to exercise an independent check on all accounts connected with Military Amrit Mahal, Kunigal Shid Farm & Cool Houses.

From the correspce the following facts are gathered.

(Vide page 3 of this note)

To the enquiry made by the Comptroller whether a suitable reduction in the Clerical Establishment now maintained at each Regimental Hd Quarters can be effected, the Military Assistant ~~replied~~ replied that it would be possible to do away with the marginally noted

| | |
|---|---|
| H.S. Regiment<br>4 Sgt Writers at 31/— 124/- | Establishments to meet a portion of the Cost of the proposed Pay Masters & Audit |
| L.S. Regiment<br>3 Sgt Writers at 31/— 93/- | |
| Infantry.<br>12 Base Writers at 15/— 180/- | |
| Total 397/- | |

audit office, and that the Chief Commandant who was consulted in the matter was of opinion that there was no necessity for the appointment of an independent officer and suggested that an officer from each Regiment might be trained as Paymaster either in Madras or in the Comptroller's Office.

The Comptroller in his reply to the above has compared the British system with that of ~~the~~ our Govt, & doubts the satisfactory and economical working of the Chief Commandants' suggestion.

With the saving of Rs 397 he (the Comptroller) strongly recommends the appointment of a full time Paymaster on a salary of Rs 200 - 20 - 300 with a suitable Establishment and suggests to the post the name of Mr Lakshmi narasimha Rao B.A., B.L former a Superintendent in his office who had training for 6 years there -

Subd. ~~Dthe Secretary~~ for orders.

14/11

14/11/03

14/11/03

The Dewan's

14066
16.11.03.

3358

[illegible] ?

[illegible] glad to have
his opinion [illegible]
Chief Comdt. and on the
[illegible] recommendations in the
[illegible] letter.

19.XI.03

Recd in Mng Office
24 Nov 30 Pm 23

Subd. as directed above.

I am still of opinion that an independent
check is necessary and would suggest
the Full time Paymaster as recommended
by the Comptr. Who is doubtless the
best authority in matters of Acct.

23-11-03

P.S. The Chief Commandant has I presume
been consulted vide pencil note above.

Flag Q.

The Chief Commandant has submitted
25.11.03 a memo containing his views on the re-
commendation of the Comptroller. He says:-

He has no objection to the audit of Naval Accts. whether
by the Comptroller or by an independent officer of sufficient
status appointed for the purpose.

He takes objection to the allotment of the Auditor the duties
of Pay Inspecting Lieutenant [illegible] Coast that there

could not be an independent check of accounts & that one officer cannot be Pay master, Pay Examiner and auditor of Daily accts as well.

He further says that Establishment of writers cannot be done away with completely, as they have other duties to perform.

As regards application for funds he thinks it better if the Comptroller arranges for providing the Palace Controller & the Daily Agent with these as before & not through him and he would prefer to apply for funds only for the Regiments under his command & for the Daily Store.

Subd
HC
28/4/04.

Submitted for orders
in the first instance
by the Chief Commandant
in his absence.
H
30/4/04

To the Secretary

---

Subd to the Dewan
with respect to his orders
on the preceding page HC
31/5/04

18125
3.6.04.

Read
-1

1/6/21

To Council -

It seems somewhat
unfortunate that
the new letter by Col
Dewe appears is not altogether
unreasonable - & that we
may further invent trouble
for ourselves and the Comptroller
as he proposed
in his first letter - The
Pay master might get funds

It may [illegible] be arranged every month for the stations of all detachments to stay there. Part of this there is the stay question of an [illegible] officer like Ch Jones - this has to be considered also - It is certainly convenient to allow the balance to lie with the money dealt, but how is it now the transfer of the Transport lies to the Command of C. Comdt. It seems true that the supply of funds to the Military Dept ought to be entrusted to the Cty Comdt. The question requires discussion & deliberation in Committee -

Chd

3.VI.04.

Circulate for Council Meeting

Chd 4/6/04

C65

5

# Matter for Council Meeting.

*Subject.*

Rules for the audit of Military Accounts. & the appointment of a Separate Paymaster for that dept to be independent of the Chief Commandant & the Military Asstt:

*Circulated to Councillors.*

By Order,
for Secretary.

29·8· 1903

| Name. | Remarks by the Councillor. |
|---|---|
| V. P. Madhava Rao, Esq., C.I.E., First Councillor.<br>Sent on 29-8-03<br>Received on 29-8-03 night.<br>34. | no remarks<br>30/8/1903 |
| C. Sreenivasiengar, Esq., Second Councillor.<br>Sent on 31-8-03<br>Received on 31-8-03 night<br>C-85. | Seen<br>1/9/03 |

MGCPB—300—28.11-02.

31/8/03 1/9/03 P.T.O.

6

This was before Council on the
8th Sept 1903.

The Dewan ordered as follows:—

" Ascertain what is going
on in the Military Department.
& then Submit again; or transfer
to the Military Department."

"Adjourn".

Draft Subd.
88
10/9/03

as directed by the Dewan
Re-circulated to the First and Second Councillors,
with reference to the further views recorded
by the Military Assistant, Comptr and
the Chief Commandant.

88
7-6-04 Orew 216
C 342
7-6-04

Offg Secretary

Lecu A
8/6/04.

Li 9/6/04

BK
9.6.1904

Ill 10/6/04

Re-circulated to Councillors / both Cabinet
as directed by Dewan on 15-6-04
Leaves obtained for the Military Asst & Engrs
the Imperial service Regiment.
28/6/04

Lecu A 29/6/04 No 459/29-6-04.

RL 29-6-04

the 2d Councillor

2.6.1904

30/6

May this be placed before the Council on the 2d July 1904?

30/6/1904

wait till the Local audit is finished.

1.VII.04

To Sec

1/7/1904

Keep as above.

4.7.04

c.65

Re-circulated to the Councillors with the Report of the audit of the accounts of the Local Service Regiment. (Please see file below).

20-1-1905

Secretary

20/1/05

20.1.05

c.244

21.1.1905

23-1-05

To 2d Councillor

24.1.1905

161

26.1.05.

29/1/05

30/1/1905

E 95

Recirculated to the Councillors with the file containing the papers connected with the memorial of Sir-Peishkar Raghavendra Rao, with the orders, dated the 9th February 1905, of His Highness the Maharaja.

"By Order"

20th February 1905.

Secretary.

C.263/20-2-05.

Sec. C.

21/2/05.

To 2nd Councillor

21.2.1905

Rec'd 21.2.05.

Sec.

22/2/05

To Council

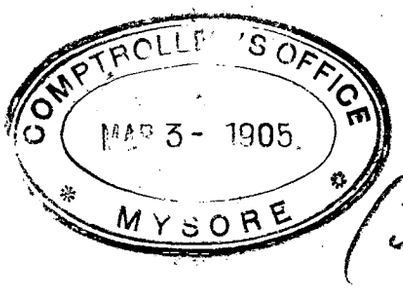
23.2.1905

---

Council the present complexion of these affairs. Then ask CR Jones & CR Desangani to attend a meeting of the Council when the matter may be discussed with them.

26.II.05.

No. 456 of 2nd March 1905 forwarded to the Comptroller
Enc 3 files for favor of Opinion
Secy Govt
26.2.1905




(Note re 110 of 8-3-05 on
Report sheet annexed / 56
written.)

Serial No.

Nos 110 of 8/3/05-

11 mail 10/3/05

Generally speaking, there are three stages connected with the disbursement of funds and accounting of expenditure: These are -

(1) The drawing of funds from the treasury and their disbursement to the proper parties;-

(2) The preparation of accounts by the spending offices of the funds drawn and spent by them either for record or for submission to audit office and

(3) the audit of the expenditure by the audit-office and its compilation.

2. In the case of an ordinary ~~Branch~~ Government office consisting of a few clerks stages (1) and (2) are combined into one and the funds from the treasury are issued on the account bills submitted. Thus the Inspector General of Registration is a Govt. office who disburses the pay, travelling allowances and contingencies of his establishment. The disbursement is made by a clerk on the establishment, the contingent register and acquittance roll are kept in the office and funds are drawn

G.R.S. 12]

General and Revenue Secretariat.

File No. 1 of 1903-04

Serial No.

from the treasury on detailed bills which are all the accounts that go to the account office for audit.

3. The routine of all our account arrangements is practically the same as stated above except that with the increase of complexity in the account the arrangements are more elaborate. Thus in the case of the Printing department the ~~routine~~ payments to the employes are so many and are made under Special conditions ~~of~~ ~~work~~ that it is impossible to render an account of them to the audit office and the payments can be checked only by reference to the standards of piece work maintained in the ~~office~~ printing office. In this case, therefore, the detailed account is maintained in the Press and the audit is performed by the outside audit branch of my office. The amounts required for expenditure on piece work are drawn in lump on abstract bills. But where the detailed accounts can be submitted to the audit office without inconvenience as in the case of pay of permanent establishment, contingencies etc, they are

Piece Work

Serial No.

rendered at the time of cashing the bills.

4. Where the accounts prepared for audit can not be submitted at the time of the issue of funds, we find it more convenient to issue funds on cheques, thus a Forest officer draws funds by cheques from the treasury and afterwards submits his separate cash accounts in which the funds drawn from the treasury are shown as receipts and expenditure bills supported by vouchers are entered in the disbursement side.

5. These are all variations in the details of the arrangements by which the three stages described in the first paragraph of this note are carried out. But it is an invariable rule that the first two stages, namely the drawal and disbursement of funds and the preparation of accounts of expenditure must be performed by the officers of the department concerned. The accounts of Forest expenditure are prepared by the Conservators or other Forest disbursing officers, the accounts of Public Works expenditure are prepared by Executive



MGCPB—20,000—1-11-04.

Engineers or other P.W. Disbursing offrs and these disbursing offrs are expected to know ~~that~~ so much of the departmental regulations in the Forest and P.W. Codes as are necessary for the efficient discharge of their duties.

6. The audit office which represents the third stage of the procedure is quite separate and it is necessary that it should be quite separate and independent for obvious reasons. We cannot entrust the work of preparing proper accounts for audit and the work of audit to the same offrs, if this were done, there will be no real audit at all; in fact, it is objectionable even to allow the disbursing offrs to know exactly the technical rules of audit that are applied.

7. There has been some confusion in the correspondence between these two functions of preparation of accounts and audit of accounts and I think the views of Coll. Desarj's are generally sound.

8. I fully appreciate the excellent motive which has led Coll. Jones to

* Flag Q.



MGCPB—20,000—1-11-04.

G.R.S. 12]
General and Revenue Secretariat.

File No. / of 1903-04

Serial No.

Flag W & its enclosures —

advocate a thorough independent audit. He no doubt refers to the British Indian system under which there is a separate Military Controller. This separate audit office is required because there is ordinarily much difference between the methods of Civil & Military audit. Sometimes the Military authorities require to adopt rough and ready means of paying funds &c and strict rules of Civil audit are not applicable to such cases. But these special cases arise chiefly in times of War and We are concerned rather with a small number of men on peace footing.

9 In the case of the Hyderabad Contingent retained at Secunderabad, the audit of the expenditure of the contingent was entrusted to the Civil Comptroller and no difficulty, as far as I know, had been felt in carrying out the audit effecting.

10. I would therefore suggest the following courses for adoption.

(1) ~~Our office~~ A Military officer of sufficient experience might be ap-

NOTE—Contn. sheet.

Serial No.

limited to supervise the disbursement of pay and the preparation of accounts according to requirements.

(2) The funds required for disbursements should be drawn by cheques of this office, or cheques prepared by this office & signed by the Commanding officer.

(3) The detailed accounts prepared according to standing orders should as far as possible be submitted to the Comptroller for audit.

(4) In the case of a Chandu fund the clothing or Store accounts where it may be found difficult to furnish the necessary details to the audit office, the outside audit branch of the Comptroller's office will perform the audit on periodical inspections.

W. Bacon
Secretary. 8.3.05

Submitted to see
if
13-3-05
Submitted to the Dewan Saheb in the first instance. It will then be circulated & put before the Council, to the cols. Jones & Desaraky ars being asked

G.R.S. 12]

General and Revenue Secretariat.

Financial File No. 1 of 1903-04

Serial No.

~~Subt.~~ to attend the Council Meeting on 13.3.1905.

5513 13-3-05

5514 13.3.05.

Let this be submitted to the next Council Meeting. I shall be absent then. Col. Scrase-Dickins & Col. Jones afterwards. Mull 22.III.05

To Council on 24.3.1905

Mull 24/3/05 21-3-05

Complimentary suggestions may be carried out and proposals for appointing a Municipal or "Bay-Master" may be called for.

29.III Mull

NOTE—Contn. sheet.

MGCPB—20,000—1-11-04.

*Extract from the Proceedings of the 99th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 29th March 1905.*

---

III. Subject--(Clause VIII of the Schedule.)

Proposals for the audit of accounts of the Military Department, and for the appointment of an independent Paymaster for that Department.

Opinions of the Dewan and Councillors.

The following arrangements Suggested by the Comptroller to Govt: may be carried out:—

(1) A Military officer of Sufficient experience to be appointed to Supervise the disbursement of pay and the preparation of accounts according to requirements.

(2) The funds required for disbursements should be drawn by cheques by the said officer, or cheques prepared by him and Signed by the Commanding officer.

(3) The detailed accounts prepared according to Standing orders should, as far as possible, be submitted to the Comptroller to Government for audit.

(4) In the case of the Chanda Fund, the clothing and Store accounts, where it may be found difficult to furnish the necessary details to the audit office, the Outside audit branch of the Comptroller's office will perform the audit on periodical inspections.

2. Proposals for appointing a Military "Paymaster" for disbursements and preparation of accounts may be called for.

(Signed) P. N. Krishna Murti
Dewan of Pellpore.

3.8.1903.

Secretary

mulk
7/4/03.

*Submitted to His Highness.*

The question of devising a suitable agency for the disbursement of pay and for the preparation and audit of accounts of the Military Department, has undergone much discussion and has now become ripe for submission to His Highness. The Comptroller, the Military Assistant and the Chief Commandant have all had opportunities of expressing their opinions, and Mr. Basu has written a long note on the subject. His suggestions for the appointment of a Military Paymaster for disbursements of pay and preparation of accounts appear suitable. The accounts may be audited in the Comptroller's Office. The proposals as contained in the accompanying extract from the Council Proceedings may be sanctioned.

15.4.03

**Record of Case submitted for the orders of His Highness the Maharaja.**

15.4.05
794

## *Subject.*

Arrangements for the disbursement of pay, and preparation and audit of accounts, of the Military Department.

## *Order.*

749
22.4.05

I am not quite clear as to the position of the Military Officer to be appointed & the Scope of his duties, but, presumably these points will be explained when proposals for the appointment are submitted.

I accept the proposals generally.

KRW

19/4/05

Now consult the Chief Sahib and submit the name of the Officer. Perhaps the Resident's views will do I suppose

22.4.05

P.J.O.

Noted in the Regr. 24/4

1-C. 24.4.05

24.4.05 mmk 24/4/05

G.R.S. 12]
General and Revenue Secretariat.

File No. 1 of 1903-04

Serial No.

Submitted with a draft.

K.S
28/4/05.

Received 1-5-05

Draft noted below
1-5-05

Passed
3.5.1905

~~1088~~ I. the Chief Commandant 1-5-1 the Mil: Asstt & the Comptroller. No: 7508-1084.5.05.

Requests the Chief Commandant to submit his proposals for the appointment of a pay master defining clearly the position & the scope of the duties of the officer whom ~~when~~ he would select & suggesting feasible arrangements for providing the officer with a suitable estt:; Presumes that an officer of the Status of a Risaldar will be sufficient for the purpose; and approves of the arrangements suggested by the Comptroller in his note of the 8th March 1905.



MGCPB—20,000—1-11-04.

MYSORE GOVERNMENT
GENERAL AND REVENUE SECRETARIAT
12 AU 1903

DEPARTMENT.

190

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Gl Revenue Depts

Dated

Despatched 11 August 1903

Received

No. 842 Encs 5

No. 185

SUBJECT MATTER.

Enclosing for the information of Government copies of the marginally noted correspondence re- the system of account proposed for the Military deptt. States that owing to a difference of opinion between the Chief Commandant & the military Asstt the rules in re- the military accounts cannot yet be carried out as ordered by Government

MJOPB—23-3-02—3000

Recd
Fn 17/8/03
4.30 pm

ACCOUNT CURRENT.....DEPARTMENT.

No 842 Encls 5
185

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, // August 1903

From

E. R. SUBRAYER, Esq., B.A.B.C.E.
COMPTROLLER. GOVT. OF MYSORE,

To H. V. Nanjundayya, Esq., M.A.M.L.
THE SECRETARY TO THE GOVT. OF MYSORE,
General and Revenue DEPTS.

SIR,

I have the honor to enclose for the information of Govt: copies of the marginally noted correspondence between this office and the Chief Commandant, Mysore State Troops and the Military Assistant to the Government of Mysore re the system of accounts ~~proposed~~ proposed for the Military Department in Chapter VIII of the Financial Rules sanctioned in Pro: Fl:1150-1192-19-1901-2 dated 7th February 1903, and to state that owing to a difference of opinion between the Chief Commandant and the Military Assistant the rules in re-the Military Accounts cannot yet be carried out as ordered by Government.

I have the honor to be,

Sir,

Your most obedient servant,

E R Subrayer

Comptroller.

## Regimental Accounts.

The following Accounts shall be kept in each squardron.

The Roznamachar or Daily Diary.

The Pay and Acquittance Roll.

The Register of Articles Supplied.

The Register of Advances.

The Individual Ledger.

### The Daily Diary.

In this should be recorded every transaction or event affecting the pay and allowances of the Officers, Non- Commissioned Officers, and men of the Regiment; such as absence with or without leave, promotion, Value of articles supplied, advance of pay &ec, quoting the authority in each case.

### Pay and Acquittance Rolls.

These Rolls will be prepared in Form No with full details of names and will show separately the number of and rate of pay claimed for each person for the month, the deductions made on account of absence, of various Military funds, of Articles supplied, and the balance to be paid. These Pay abstracts will be sent to the Chief Commandant's office on or about the 3rd of the month following that to which pay is due supported by a certificate in the following form:-

" Certified that I have satisfied myself that all salaries drawn on former bills, with the exception of those detailed below have been disbursed to the proper persons and that their receipts have been taken in Acquittance rolls filed in my office."

The Acquittance roll must be a bound book in the same form as that prescribed for pay abstract. On receipt of the money from the Treasury the Squadron officer will distribute the amount due to each person, taking his acknowledgment on the Acquittance ~~roll~~ Roll against his name .

This

This officer is personally responsible for the due disbursement of pay to the person entitled to receive it. Undisbursed pay, and stoppages from pay on account of Court attachments or advances made by Treasury officers to men on escort duty, shall be sent to the Regimental officer with detail lists.

## Register of Articles Supplied.

The register will be a Bound Book kept in form No ; and will show the balance due by each person on 1st of the month on account of clothing & supplied to him, the value of articles supplied and recovery made during the month and the closing balance.

## Register of Advances.

A Register in the form described above shall be maintained for advances showing the same particulars.

## Individual Ledger.

Each man will be provided with a small Note Book in ledger form which willexhibt month by month all the transactions which affect his credit with the squadron and the balance in his favor or against him.
The entries will be, on the Debtor side, the balance of Chanda Donatio the value of equopment supplied, and any other Regimental dues, and also any advance of pay. On the creditor side will appear all recoveries made on account of these Regimental claims. The entries in this Book will be posted monthly from the Daily Dairy, the Register of Articles supplied, and the Register of Advances, and attested by the Regimental officer.

## Personal Advances and Debts.

Moneys advanced by the Civil Treasuries to men detailed for escort of Treasure and moneys recovered on account of Civil Court Decrees should not be brought on the Regimental Cash Accounts and Registers. A separate Register must be maintained for these purposes.

## Regimental Head Quarter Accounts.

On receipt of the pay abstract from each squadron the Regimental offi

Regimental officer will see that they are correctly prepared and that all deductions have been duly made . He will also compare it with the Troop Accounts.

A consolidated abstract in the accompanying form will then be prepared and sent to the Chief Commandant's office, the squadron pay abstracts being attached thereto in original. Similarly bills for contingent and other miscellaneous charges of the Regiment shall be sent to the Chief Commandant's office.

On receipt of Cheques from the Chief Commandant they shall be cashed and the amount of each squadron bill shall be handed over to the office in charge of that squadron for disbursement. All cash other than the amounts received on cheques must be remitted to the Chief Commandant by Public Service Transfer Receipt. A remittance Book should be maintained for the purpose in which the amounts received should be credited with the dates of receipt and per contra on the expenditure side the amount remitted to the Treasury for Public Service Transfer Receipt, the date of such remittance, the date of receipt of Public Service Transfer Receipt and the date of despatch of the same to the Chief Commandant.

A Cash Book shall be maintained by each Regimental Officer in which the amounts of cheques cashed as well as any other cash received from time to time should be shown on the receipt side and the amounts disbursed to the men of the Regiment and the remittances made to the Treasury shown on the expenditure side in detail.

The rules prescribed for sowars shall apply to the Barr also , the Commandant of each Battalion maintaining the accounts.

## Store Accounts.

The Chief Commandant's office will arrange to make payments direct to the Firms concerned for all English and local purchase.

The Superintendent of Stores will have a small permanent advance from the Chief Commandant for petty cash transactions, and will recoup

himself, from time to time, by submitting bills to the Chief Commanda

## The Military Assistant.

The forms of accounts, bills &c., now in use shall remain as heretofore. The bills of this office shall be sent to the Chief Com-mandant for payment by cheque instead of to this office for payment in ~~cah~~ cash at the Treasury.

## The Palace Controller.

For funds required for expenditure connected with Palace Militar Establishment, the Palace Controller will submit Detail bills monthly to Chief Commandants Office and obtain money by means of cheques to the extent of Budget grant.

## Military

Funds required for all services provided for in the Military Budget and for all transactions connected with all Military Funds will be supplied by the Comptroller by means of Letters of Credit.

2. Officers in charge of Regiments, Superintendent of Stores, Palace Controller, and the Military Assistant will intimate on or before the 20th of each month to the Chief Commandant, the amounts required for expenditure during the ensuing month.

3. The Chief Commandant will thereupon frame an application for all requirements including his own specifying the amounts of credit he requires at each Treasury and submit it on or before the 25th to the Comptroller.

4. Officers requiring money for expenditure will send necessary bills to the Chief Commandant, who will in payment thereof issue cheques in their favor on the Treasury or Treasuries named by them.

5. For this purpose, the Chief Commandant will be supplied with cheque books, bound and numbered, and before bringing a book into use will advise the Treasury officer concerned of the number of that book for record in the Treasury Register of cheques paid. No cheque shall be issed for a sum less than Rs.10/- and none will be current for more than three months from the date of issue. Cheques presented at a later date or those not bearing the distinguishing number of the book advised as being in use, will be refused payment at the Treasury. Lost or cancelled cheques and cheques that have lapsed by time shall be dealt with in the manner laid down in Articles Civil Account Code Book Volume I.

6. The following are the more important points that should be attended to in the audit of bills received for payment in the Chief Commandant's Office.

I. Regimental Pay Abstracts.

(a) That they are in the prescribed printed form and prepared according to the rules prescribed therefor.

(b) that new enlistments promotions &c., entered therein are all supported by authority which must be quoted against the items concerned.

(c) and that pay claimed and deductions made on account of vario

various funds, advances &c., are according to the sanctioned scale and standing orders.

II. Bills for Regimental Contingent and Miscellaneous charges.

that they are in the prescribed printed form and that all charges are covered by rules or by special sanctions, that they are within the Budget grants, and that they are all supported by vouchers in due form.

III. Store Accounts.

That the bills are in order, each item of payment is supported by a voucher in due form and that charges of an unusal character are supported by proper authority which should be quoted against the items concerned.

IV. Government Stud Farm at Kunigal and Imperial Service Transport Corps.

That the bills are in order and arithmetically correct. That payments are supported by necessary vouchers, and that the authority under which any special charge is incurred is quoted against it.

7. After auditing the bills as above, the Chief Commandant will make payments by cheques drawn on Treasuries- Noting on each bill or set of bills "Paid by cheque No. date "

Note- Cheques will be issued only for the net and not for the gross amount of the bill.

8. On the receipt side the number, date and amount of the cheques issued will be entered in the cash column of the Cash book (in form prescribed) from day to day and as they are drawn, entering at the same time per contra the items of service or the accounts in payment of which they were drawn. In the Transfer column of that book the deductions or recoveries made on account of the various Military funds, advances, stores &c., should be credited on the receipt side under the heads concerned, debiting the same per contra under the services or accounts from which these recoveries were made. The totals of the receipts and disbursements appearing in the Transfer column must always agree.

9. Money coming into the Chief Commandants hands should be credited in the cash book under its appropriate head and remitted to Treasury debiting the amount under "Remittances to Civil Treasury".

10. The cash book will be closed and balanced on the last day of

of each month. A classified abstract in form No. should be prepared from this book showing the receipts and charges of the month under all heads of accounts with the opening and closing balances and submitted with all vouchers to the Comptroller not later than the 15th of the following month.

A bound ledger book will be kept setting apart one Folio or more for each fund and Debt Account.

A monthly statement of balances under each fund and Debt Account should be prepared from this Ledger Book and sent to Comptroller for verification and agreement on or before the 25th of the following month.

(Signed) E.R.Subrayer,
Comptroller.

"Copy"

[signature]
Account Probationer.

BM

1903

FROM E. R. Subroyer Esqr.
Comptroller of Mysore

To Lt. Col. J. Desaray Ubn.
Chief Commandant
Mysore State Troops

Dated 20

Despatched

Received June 1903.

General No. 7288
No.

Enclosure No.

---

Has the honor to forward herewith a copy of draft rules proposed for Military Accounts and to request to be favoured with the Chief Commandant's opinion at an early date so that

CCO 4A]

Office of the Chief Commandant,
Mysore State Troops.

Camp Mysore : 30th June 1903.

C No 502.

From

Lieut. Col. J. Desaraj Urs
Chief Commandant,
Mysore State Troops.

To

E. R. Inbrayer Esqr. B.A. B.C.E.
Comptroller of Mysore

Sir,

With reference to your No 7289 of 20th instant forwarding Copy of Draft rules proposed for Military Accounts, I have the honor to state that I entirely approve of the same.

I have the honor to be,
Sir,
Your most obedient servant
(Signed) J. Desaraj Urs
Lt-Col.
Chief Commandant.
Mysore State Troops.

"Copy"

C. Hiriyanna Shetty
Asst. Probationer

Military Assistant's Office,

Dated Bangalore, 18 July 1903.

NO 180
F. NO 97, 1901-1902

From Lieu. Colonel R. G. Jones, I.S.C.,
Military Assistant to the Govt of
Mysore

To E. R. Subroyer Esquire B.A.B.C.E
Comptroller of Mysore.

Sir,

In acknowledging the receipt of your letter no 7288 of the 20th June last forwarding for my opinion a draft copy of the rules you propose issuing for the guidance of the Military Dept in the preparation and audit of Military Accounts.

I have the honor to inform you that while approving of the rules generally I would propose that the powers and duties proposed to be entrusted to the Chief Commandant and his personal Assistant may be vested in an independent officer directly under your control, as I think it absolutely essential that a thoroughly independent check should be kept on all accounts and I think it absurd that any audit

Should

should take place in the office of either the Military Assistant or the Chief Commandant.

(I understand that a similar examination is adopted for the public Works Accounts and for the Courts).

The Officer may be styled "The Examiner of Military Accounts" and be made responsible for the Head-quarters as well as Profussil audit of the Chief Commandant's office and for Kunigal, Amrute Mahal and Government House Accounts of the Military Assistant; both officers alike receiving funds from and rendering accounts to the Examiner direct.

As the above work would require the services of a qualified and efficient officer I would suggest that one of the trained Probationers now in your office may be nominated and provided with the necessary establishment to carry on the work.

If you approve of the above proposal I will feel obliged by your submitting your views direct to Government with a copy of these my views, if you think, so doing will add any force to your letter.

J.

No. 839
A.C.184

Office of the Comptroller,
Mysore Government,
Bangalore, Dated ~~2~~ 10th August 1903.

From

E. R. Subrayer, Esq., B.A.B.C.E.
Comptroller of Mysore.

To

Lt: Col: R. G. Jones,
Military Assistant to the Government of Mysore.

Sir,

With reference to your letter No.130/97 dated 18th July 03 regarding the audit of Military accounts, I have the honor to state that according to the rules suggested by Mr.Kiernander and approved of by Government vide para 50 of Govt: Order No.Fl:1130-1192/19-1901-02 dated 7th February 1903 the audit is to take place in the Comptroller's Office, not in the Chief Commandant's Office as stated by you.

2. The Chief Commandant is only to be a Pay Master ~~those~~ which duty he has to perform through his Personal Assistant. In his office the bills &c., are to be simply checked and passed for payment and cheques issued for such payment. The real independent audit of the bills, accounts &c., is to be conducted in this office the Comptroller being ~~will~~ also the "Controller of ~~the~~ Military accounts."

3. It may however be very desirable to have a separate Military Pay Master independent of the Chief Commandant and of the Military Assistant to perform all the duties prescribed in the draft rules framed by me and to go round month by month and personally distribute the pay of the various forces and also to see that the Regimental and Store accounts are properly maintained. From the various irregularities already noticed in the accounts of the Imperial Regiments now under examination by this office, it seems very necessary that the Regimental officers should be entirely relieved of all cash transactions and accounts and a separate independent officer delegated therefor; but this will necessitate the appointment of an officer on pay of at least Rs.200-20-300 with half a dozen clerks and Accountants. The clerks and Accountants may be

be got by transfer from the offices of the Chief Commandant and the Military Assistant, but for the officer there will be an additional cost to Government of Rs.266$\frac{2}{3}$ (200 + $\frac{2}{3}$ of 100) a month.

4. The annual grant for the Military has now reached the very high figure of 4 3/4 lacs. Though I consider the small additional grant of Rs.3,200/- for this purpose is well worth making, considering the large amount of monthly disbursements and accounting and the great necessity there is for an efficient watch and control over them, I am however not prepared to recommend this additional burden unless and before it can be shown that this cannot be fully met by suitable reductions in the clerical establishments now maintained for the purpose at each Regimental Head Quarters.

5. I request therefore that you will be so good as to consider this aspect of the question in consultation with the Chief Commandant and favor me with your opinion.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) E.R.Subrayer,

Comptroller.

"Copy"

Account Probationer.

Docket

*Office Draft.* (~~Letter.~~) (2)

Mysore Dewan's Office,
Branch.

To

The Military Assistant
to the Govt of Mysore

Date of passing the draft 12-9-03
Date of despatch 12

D

Regd. No. H 836
File No. & date (if any)

No. of Encls.

~~Sir,~~ Has the honour to
invite attention to the
correspondence ending
with letter no 839 dated
A.C 184
10th August 1903 from
the Comptroller to the
Military Assistant. on
the subject of the rules
for the audit of Military
Accounts & the appoint-
-ment of a Separate
Military Pay Master,
& to request to be informed
how the matter stands

and what the views of the Military Assistant are on the question referred by the Comptroller.

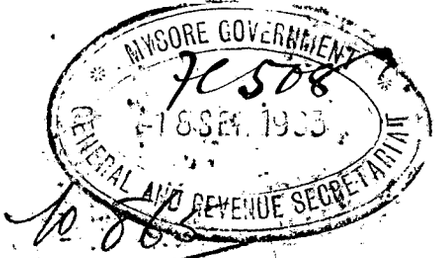
By Order

H. [illegible]

6/43

Secretary

Fl
19-9-03




(3)

From.

H.Donne Esquire,

Assistant Secretary, Military Department,
In charge of the Military Assistant's Office.

To.

H.V.Nanjundayya Esquire, M.A.M.L.,

Secy. to Govt. Gen. & Rev. Deaprtments.

His No.Fl.856 of the 12th instant.

- - - - - - - - -

With reference to the above has the honor to forward the enclosed correspondence and to state that the Military Assistant is in favour of the appointment of an independent audit Officer directly under the control of the Comptroller of Mysore whose duty it will be to exercise an independent check on all accounts connected with Military, Amrut Mahal, Kunigal Stud Farm and Government Houses.

Fl
Fl 19/9/03
Compd refer to Finl
24/9/03
Fl
read 7/10/03

Assistant Secretary,
Military Department.

No. 742.
F. 91 of 01-02

14/9/03

From.

H. Donne Esquire.,
Assistant Secretary Military Department.
In charge of the Military Assistant's Office.

To.

E.R. Subroyer Esquire, B.A.B.C.E.,
Comptroller of Mysore, Bangalore.

Sir,

In acknowledging receipt of your letter No. 839-184 of the 10th August 1903.

I have the honor to inform you that the Chief Commandant Mysore State Troops whom I consulted on the subject of the appointment of a Military Pay Master is of opinion that there is no necessity for the appointment of an independent Officer, but suggests the selection of an Officer from each of the Cavalry & Infantry Regiments for the purpose of being trained as pay masters either at Madras or in your Office.

(2) This will not however meet Colonel, Jones suggestion for an independent audit of the Military Accounts.

(3) Should Government however decide on the appointment of an independent Officer as proposed in para 3 of your letter under reply, it may perhaps be possible to do away with the marginally noted Establishments at present doing duty with the Cavalry and Infantry Regiments to meet a portion of the cost of the proposed Pay master & Military audit Office.

| | | |
|---|---|---|
| I.S. Regiment. | | |
| 4 Squadron writers | at 31/- | 124/- |
| L.S. Regiment. | | |
| 3 Squadron writers | at 31/- | 93/- |
| Infantry. | | |
| 12 Barr writers | at 15/- | 180/- |
| Total:- | | 397/- |

(4) I think it would be sufficient to allot 2 writers to each Regiment to carry on the clerical work connected with the Commandant's Office. I have deducted this number from each of the Establishments shown above.

I have the honor to be,
Sir
Your most obedt. Servant.
Sd. H. Donne
Asstt Secretary.

P.T.O.

No. 180
F.91 of 01-02.

MILITARY ASSISTANT'S OFFICE,
Dated Bangalore 18thJuly 1903.

From.

Lieut.-Colonel R. G. Jones, I.S.C.,
Military Assistant to the Govt. of Mysore.

To.

E.R.Subroyer Esquire, B.A., B.C.E.,
Comptroller of Mysore.

Sir,

In acknowledging the receipt of your letter No.7288 of the 20th June last forwarding for my opinion a draft copy of the rules you propose issuing for the guidance of the Military Department in the preparation and audit of Military Accounts,

I have the honor to inform you that while approving of the rules generally I would propose that the powers and duties proposed to be entrusted to the Chief Commandant and his Personal Assistant may be vested in an independent Officer directly under your control as I think it absolutely essential that a thoroughly independent check should be kept on all accounts and I think it absurd that any audit should take place in the Office of either the Military Assistant or the Chief Commandant.

(I understand that a similar examination is adopted for the Public Works Accounts and for the Courts.)

The Officer may be styled "The Examiner of Military Accounts" and be made responsible for the Head-Quarters as well as Moffusil audit of the Chief Commandant's Office and for Kunigal Amrut Mahal and Government House accounts of the Military Assistant both Officers alike receiving funds from and rendering accounts to the Examiner direct.

As the above work would require the services of a qualified and efficient Officer I would suggest that one of the trained Probationers now in your Office may be nominated and provided with

with the necessary establishment to carry on the work.

If you approve of the above proposal I will feel obliged by your submitting your views direct to Government with a copy of ~~y~~ my views if you think so doing will add any force to your letter.

I have the honor to be,
Sir,
your most obedient servant

Sd. R. G. Jones Lt.-Col.
Military Assistant.

"Copy"

Assistant Secretary,
Military Department.

Letter No 1761/395 dated 21st September 1903 from E.R.Subroyer Esqr B.A. B.C.E. Comptroller of Mysore to the Military Assistant to the Govt of Mysore.

- - - - - - - - - -

Sir,

With reference to your letter No 742/F.91, 01-02 dated 11th instant regarding the appointment of a Military Paymaster, I have the honor to state that in the British Native Regiments, the Officer Commanding who is always a European Commissioned Officer of some standing and liberal education is held personally responsible for the correct preparation of Muster rolls and pay-lists and for drawing and issuing pay to men in the Army ; and in the discharge of this important duty he is assisted by an Adjutant, Squadron or Wing-Officers (who are also European Commissioned Officers) and Pay-Havildars (Natives) all of whom are specially trained and deputed for the work.

2. The Pay-Havildar of each Troop or Company first prepares the pay--list of his Troop or Company and sends it to the Squadron or Wing-Com--manders, and then one pay-list is prepared by those Officers for each Squadron or Wing and forwarded onto the Adjutant who prepares one con--solidated bill for the whole Regiment under the orders of the Officer Commanding. A cheque is then issued for the total amount of the bill, and money drawn from the Treasury and disbursed to the men concerned by the Pay-Havildars in the presence of the Squdron or Wing Commanders, the signature of each Payee being taken in the Acquittance roll, which, on its completion, is sent to the Officer Commanding for file in his Office.

3. The same system is more or less worked in Mysore in regard to our Troops but there is no Pay-Examiner as in British Govt but the duties of Examiner are done most unsatisfactorily in this Office without any detail audit with reference to muster-rolls etc and the Commanding Officers, Adjutants and others are not as well educated as similar classes of Officers elsewhere. Further all the clerical ~~error~~- and other accounting duties are performed elsewhere by the Military members of the Regiment, while in this Province, the Commanding Officers have to depend entirely upon a set of ill-paid civilian clerks who have been not unfrequently taking undue advantage of their position as is evidenced ~~fre~~ by the state of the accounts of the Imperial Service Regiment now under exami--nation by this Office.

(4)2

4. The proposal of the Chief Commandant to select an Officer from each of the Regiments and to entrust him after necessary training with the duties of disbursing pay and preparing Regimental accounts will answer if the men be fairly educated and are solely employed on the work and if the Regiments be located in one or two centres and not distributed in detachments over all the Districts as is now the case. There are also the accounts of the Store, Transport Corps and Kunigal Farm and the accounts connected with the numerous Military Funds which must be entrust-ed to some Officer of standing either Civil or Military. I am therefore doubtful if the scheme will work more satisfactorily or economically.

5. Mr. Kiernander proposed to entrust the Personal Assistant to the Chief Commandant with the duties of a Pay-Master in addition to his own. This will certainly involve no additional cost to Govt but how far the Office duties of the Personal Assistant will admit of his going round personally to each Regiment and to each detachment of the same out in the Districts, distribute pay, check the Muster-rolls, examine the per-sonal ledgers etc I am unable to say. A full time separate Officer will certainly perform the various duties above mentioned much more satis-factorily and submit his consolidated accounts to the Comptroller more promptly and in very much better order.

6. With the estimated monthly savings of Rs 397/- I would therefore strongly recommend the appointment of a full time Paymaster on a salary of at least Rs 200-20-300 with a suitable establishment. I would also venture to recommend for the place Mr. Lakshmi-Narasimha Rao B.A. B.L. a Superintendent in my Office now doing duty as Assistant Census Super-intendent. He has had six years training in my Office and his high additional legal qualifications may be of very great use to the Military Department in framing rules, in conducting Court Martial enquiries and in generally performing those duties which are done by a Judge-Advocate in the British Army.

I have etc.
sd. E. R. Subroyer
Comptroller.

(4)

MYSORE GOVERNMENT SECRETARIAT
28 SEP 1903
GENERAL & REVENUE DEPARTMENTS

No 949 dated Camp Mysore 27/28 September 1903

Copy of the above letter is forwarded to the Secretary to the Govt in the General and Revenue Departments in continuation of this Office letter No 865 of the 18th instant.

Assistant Secretary
Military Department.

28.9.03 Read 29/10/03.

(5)

Recd 26/4/04
W. D. Int. Dept
for receipt
Encl

Memo

I have gone through the file carefully and I still think that the course I suggested is the best for the Regiments.

Two questions seem to have been mixed up in these letters - one is the "audit" of Military Accounts, and the other is the "disbursement of pay".

I have no objection to the audit of Military Accounts, whether by the Comptroller or by an independent officer of sufficient status appointed for the purpose. A proper audit of Military Accounts is a necessity.

According to Mr Kiernander's suggestion, the regular audit is to take place in the Comptroller's Office and not in mine. The Military

Assistant

Assistant was mistaken in thinking that the draft rules proposed the audit being done in the latter office - vide Comptroller's letter to Military Assistant No 839 of 10th August 1903.

What I object to, is the allotting to the Auditor the duties of Pay master of a Regiment as well such as the preparation of pay Abstracts, disbursement of Pay &c which properly belong to a Commanding officer of a regiment or to an officer specially appointed in that behalf. When such duties are given to a Civilian officer. Cooperation on the part of officers of the regiment as regards identification of men &c is scarcely to be expected, and numerous Complaints from men leading to a lot of

Correspondence

correspondence every month would be the result. This difficulty appears to have been thought of both by Mr Biddulph and by Mr Hernander in connection with the preparation of regimental accounts.

It is no reason to say that the accounts in one regiment is in a bad state - other regiments in which officers get much less pay have been doing the thing well. Perhaps if the Comptroller had arranged for an outside audit of the accounts of the regiment periodically this would not have occured in the Imperial Service Regiment.

Moreover I do not see how one officer can be Pay Master, Pay Examiner and Auditor of Military Accounts as well, and find time

in a month not only to audit the Accounts of Stores, Kumpal Farm, Transport Corps and Regiments but also to superintendent the disbursement of pay to all Regiments and detachments both at Head Quarters, at Distncts and at Talukis.

If this Officer is as I understand, to see to the preparation of Pay Abstracts &c and is also to audit the same later, it would seem that the independent check referred to by the Military Assistant would be wanting.

With regard to the estimated Savings of Rupees 397/= by doing away with the Establishment of writers, I do not think it is possible — if at all — to such an extent as suggested by the Military Assistant in his letter No 742 of

11 Dec

11th September 1903 as the regimental Writers have these duties besides the preparation of Pay Abstracts.

Lastly - With regard to the application for funds, I think it would be better if the Comptroller arranges for providing the Palace Controller and the Military Assistant with these as before and not through me as suggested in para 2 of the Draft rules. I prefer to apply for funds only for the Regiments under my command and for the Military Stores -

J B Campbell
Lieut Colonel
Chief Commandant
Mysore State Troops.

Camp Mysore,
23rd April 1904

No 3872
F. 77, 01-02.

MILITARY ASSISTANT'S OFFICE
22 JUN 1904
MYSORE GOVERNMENT

G.4304

From Lieut. Colonel R.G.Jones I.A.

Military Assistant to the Govt of Mysore

To

MYSORE GENERAL & REVENUE SECRETARIAT.
22 JUN 1904

K.S.Chendrasekhara Iyer Esquire B.A.L.

Deputy Secretary Genl & Revenue Departments.

Has the honor to forward herewith the papers connected with the case of SerPeishcar Raghavendra Rao as requested in the Deputy Secretary's Memo dated 17th instant.

Lt. Col.

Military Assistant.

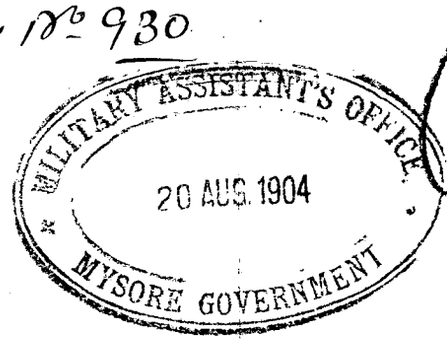
To be circulated to Members with the file in Secretary Military branch & ordered by the Dewan at the Council Meeting of 15-6-04.

25/6

Diary No 930

(7)

No 637 Conf
F. 77 of 01-02




V&F Diary 298 T.S.B. No 2915

From

Lieut. Col. R.G. Jones I.A.,
Military Assistant to the Govt. of Mysore.

To

K.S. Chendrasekara Iyer Esqr, B.A,B.L.,
Deputy Secretary to the Govt of His Highness
the Maharaja of Mysore Bangalore.

Sir,

I have the honor in continuation of this Office No 3872 dated 22nd June last to enclose for information copy of the Comptroller's docket No 1139 of the 17th instant regarding the audit of the accounts of the Local Service Regiment.

I have the honor to be
Sir,
your most obedient servant,

RG Jones Lt. Col.
Military Assistant.

RG

Docket No 1139 dated 17th August 1904 from Henry Eagles Esquire Offg. Comptroller of Mysore to Lieut. Colonel R.G. Jones I.A. Military Assistant to the Govt of Mysore.

- - - - - - - - - -

In reply to his No 485/ F.77, '01-'02 of the 9th instant has the honor to state that the Accounts of the Local Service Regiment forthe past two years are still being audited and that it may possibly take some months before it can be completed. The result will be intimated as soon as the Audit is completed.

sd. H. Eagles.
Offg. Comptroller.

"Copy"

Asst Secretary Mily Dept.

G.R.S. 28]

File No. 1 of 03.

Serial No. 8

*Diary No. of letter replied to* 3523.

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT.
(Genl. Br.)

, *the* 4 May 1905

Date of issue do

Signed by M^r B.K. Venkata Varadangar

H 7508-10

READ.—

Correspondence ending with note, no: 110 of the 8th March 1905, by the Comptroller, on the subject of devising a suitable agency for the disbursement of pay & for the preparation & audit of the accounts of the military department

ORDER THEREON:—No.

The question of devising a suitable agency for the disbursement of pay & for the preparation & audit of the accounts of the military department was proposed by M^r C. R. Keernander (as observed in Chapter VIII ~~of the Financial Rules sanctioned in the~~ of Govt. Bo: no: R: 1150-1192 of the 7-2-03, 18-1901-2 and over it

SUBJECT

MGCPB—9,000—11-9-04

Copied SR 4/5

it has since undergone much discussion at the hands of the Comptroller, the Military Assistant & the Chief Condt. The Govt of H. H. the Maharaja are pleased to approve, after mature consideration, of the following arrangements finally suggested by the Comptroller in his note of the 8th March 1905:—

i. A military Officer of sufficient experience to be appointed to supervise the disbursement of pay & the preparation of accounts according to requirements.

ii. The funds required for disbursements should be drawn by cheques ~~by the said Officer, or Cheques~~ prepared by him & signed by the Commanding officer.

iii. The detailed accounts prepared according to Standing orders should, as far as possible, be submitted to the Comptroller for audit.

iv. In the case of the Khanda Fund, the Clothing & Store Accounts, where it may be found difficult

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

difficult to furnish the necessary details to the audit office, the Outside Audit Branch of the Comptroller's office will perform the audit on periodical inspections.

2) ~~The Chief Commandant is~~ requested to submit for the orders of Govt. ~~the~~ name of the Military Officer ~~to be~~ appointed as a Military Paymaster together with a detailed report defining clearly his position & the scope of his duties, as also on the arrangement he proposes ~~to make~~ for the Establishment ~~to work~~ under ~~him~~ him. It is believed that the Status of that officer will be that of a Risaldar

The Chief Commandant is requested to submit his proposals for the appointment of a Pay Master defining clearly the position and the scope of the duties of the officer whom he would select and suggesting feasible arrangements for providing the office with a suitable establishment. An officer of the status of a Risaldar will it is presumed be sufficient for the purpose.

3.5.1905

Secretary.

The Chief Commandant.
The Mil$^{y}$ Asstt.
The Comptroller. 4
3-5-05

K.S.
28/4/05